IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE THIRTEENTH DAY OF JULY
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE P.S.NARAYANA

WRIT PETITION NO : 11918 of 2004

Between:

M/s. Arikatla Venkateswarlu & Co., Ongole, rep by its Proprietor
A. Venkateswarlu, S/o. Basavaiah, aged about 52 years, R/o. Ongole.

..... PETITIONER

AND

1 The Additional Commissioner (CT) Legal, Hyderabad.
2 The Deputy Commissioner (CT) Nellore.
3 Commercial Tax Officer No. 1, Ongole.

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a writ, order or direction more particularly one in the nature of Writ of Mandamus declaring that the order of the 1st respondent in CCT Ref.No. LV(1)/1284/2004 dt. 15-6-2004, arbitrary, unreasonable and unjustified and set aside the same and also restrain the 3rd respondent from taking any coercive steps for collecting the disputed demand of Rs. 20,93,222/- for the assessment year 2001-2002 under the APGST Act pending disposal of the appeal filed by the petitioner before the STAT.

For the Petitioner:MR.BHASKAR REDDY VEMIREDDY, Advocate.

For the Respondents Nos. 1 to 3 : GP FOR COMMERCIAL TAXES

The Court made the following :

ORDER : (Per Sri Bilal Nazki, J)

Heard learned Counsel for the parties. With their consent, the Writ Petition is being disposed of at this stage.

The controversy is that pending an appeal, application for stay was dismissed by the competent authority. We have gone through the record. We feel that the interest of justice would have been met if stay was granted pending appeal, subject to deposit of half of the liability. Therefore, we set aside the order of the authority and direct that half of the disputed tax liability shall be paid by the petitioner within a period of six weeks. For six weeks, there shall be an unconditional stay and the stay shall continue till disposal of the appeal, provided the amount is deposited within six weeks. The deposit of amount shall be without prejudice to the rights of the petitioner in the appeal.

Writ Petition is disposed of accordingly. No costs.

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(Bilal Nazki, J)

13th July, 2004.

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(P.S.Narayana, J)

N.B:-

Wire at party’s cost.

(B/o)

ajr.

To

1 The Additional Commissioner (CT) Legal, Hyderabad.
2 The Deputy Commissioner (CT) Nellore.
3 Commercial Tax Officer No. 1, Ongole.

4 Two C.Cs. to the Government Pleader for Commercial Taxes, High Court

buildings, Hyderabad (O.U.T).

5 Two C.D. copies.